G.R.S. IX—5]

Previous references (Revenue) 192/ (Munic

File No 55-21

Serial Nos 179, 191, 211 and 214

Later references
Ml 69-38-37, 40, 47+57
65-35 — 34, 56, 13
Ml 88-48 (24, 25)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos ✓

Part B for December 22

SUBJECT

Rules and Bye laws framed by municipal Councils

214 To The Deputy Commissioner Tuticorin Dis
Nu dl 4330/d 11 12 22

Accords Sanction to the Octroi bye laws of the maddagoor municipal Counal

LH 24/3/22 2/1/23

Printed on the Multigraph.

Office of the Deputy Commissioner,
Tumkur District,
Dated Tumkur, the 25th May 1922.

From

D.G.Krishnaswami Ayo, Esquire, B.A.,
Offg.Deputy Commissioner, Tumkur District.

TUMKUR.

To

A.V.Ramanathan, Esquire, B.A.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Revenue Department in charge,
BANGALORE.

Sir,

In inviting reference to this office Ml C.No 241 of 20-21 dated the 16th February 1921 regarding the Octroi bye-laws of the Maddagiri Municipality, I have the honour to forward herewith the said bye-laws in duplicate, copy of the notice published and the resolution of the Council in their meeting held on the 26th October 1921

2 As no objections are stated to have been received in respect of the said bye-laws, I request that sanction of Government may kindly be obtained for the same

I have the honour to be,
Sir,
your most obedient servant

Offg. Deputy Commissioner,
Tumkur District.

22679

10 21-22 31 July 1922

From

The Deputy Commissioner

Tumkur District.

To

The Revenue Secretary to Government

of Mysore, B A N G A L O R E.

Dated the 25th May 1922.

Despatched 29th May 22

Received

General No No Mle 298 / 20-21

No.

Enclosure No One file

Sir P.A.S.,

Requesting that sanction of Government may kindly be obtained for the Vehicle bye-laws of the Maddagiri Municipality.

****

G R S VI—G/32]

SUBJECT

Diary No of letter replied to 7227

General and Revenue Secretariat
(Rec)
, the 191

Date of issue 28.6.22

Signed by Mr. D. C. S

Section Rec
File No. 55-21
Serial No 191

No. L. 7605/Rec 2

To
The Dy. Taxation

With reference to your letter No. Rec C 298-20-21 dated the 29th May 1922 regarding Taxation to the Rope Cars Planned by the Rec & Harbours for the levy of octroi duty on articles imported into the town. I am directed to observe as follows.—

Rope-Cars No. 29 does not
CDCT

agree with Sec 77(2) of the Act
Regulations. The penalty for the
breach of octroi is a fine which
extends to ten times the value
of such octroi or to fifty Rupees,
whichever may be greater while
the Cess leads imposes a fine
extending two times the value
of octroi or such sum not Rs 25
whichever may be less. The Act
may therefore be amended in
conformity with Sec 77(2) of the
Act Regn.

2) Byelaw No. 20 imposes a fine
not exceeding Rs 5/- The authority
under which this penalty
imposed may be enhanced.

3) The articles liable for exemption
from taxation are noted
in Rule 91 of the Act however
in manual all these articles
are not found in Schedule IV
of the Bombay Octroi Rules. They
may be incorporated among

List of enclosures.

Copied by

Examined by

G R S G/33]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

the articles for examination

D/f I am to request you kindly

have necessary instructions issued to the Press of the Bench to revise the type Cases in the light of the above remarks & to resubmit the same for the revision of part The draft type cases are herewith returned

I have &c

Dec 25/6/22
For Secy

21
2/7/22

WE 2950—GPB—1 00 000—28-7-20

Office of the Deputy Commissioner,
Tumkur District,
Dated Tumkur, the 10th November 1922

From

Mohammad Ahmed, Esquire, B.A.,
Deputy Commissioner, Tumkur District,
TUMKUR.

To

S.L. Jagannatha Iyer, Esquire, B.A., B.L.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Revenue Department,
BANGALORE

Sir,

With reference to your letter No. 7605/I Sa-21-121 dated the 25th June 1922, returning the Petrol bye-laws framed by the Sampigeri Municipality, for revision and resubmission, I have the honour to forward herewith, the said bye-laws, in duplicate, framed in the light of the instructions given, together with the Chairman's report in connection therewith.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District.

22.11.22 1922-23

From

The Deputy Commissioner,
Tumkur -instructed

REVENUE SECTION L 2480
16 NOV 1922
LOCAL SELF GOVT.

To

The Revenue Secretary to GOVERNMENT
of Mysore Bangalore

Dated the 10th November 1922

Despatched

Received 14 NOV 1922

General No. C 23

No.

Enclosure No one - Rule

Resubmitting the Octroi by-laws of the Tiptur Municipality duly revised in the light of the instructions given, together with the President's report No 58 of 23-10-1922

[illegible]

[illegible]

[illegible]

" Extract from the Proceedings of the Council, Maddagiri Town Municipality held on 26 to 04 "

6

x x x x x x

3) Re. the draft other bye-laws

Resolved that the draft bye laws may be submitted to the sanction of Government

(Sd) H Seshadri
President
26 to 04

Extract"
President

Bye laws framed by the Maddagoan Town municipal Council under section 48 (1) (k) of the Municipal Regulation for the levy of octroi duty on articles imported into the Town of Maddagoan

1 The local limits for collecting octroi duty shall be the Municipal boundaries

2 No article liable to octroi duty shall be brought within those limits except by one of the roads described in the schedule here to annexed

3 All persons bringing into or receiving from beyond the octroi limits of the Town any such article, shall exhibit the same at the municipal office to allow of its being duly inspected by the octroi staff

4 Every person bringing dutiable articles into the Town shall report the fact at the Municipal office

5 A table showing the octroi duty leviable on the various articles shall be exhibited at the Municipal Office in a conspicuous part there of and copies shall be supplied without any charge to any person requiring the same

6 When the goods have been examined at the octroi post the importer shall forthwith bring the taxable goods to the octroi office accompanied by a peon

7 When the goods are brought to the octroi office they may be unloaded and weighed or counted by the officer in charge of the octroi office Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive the permit for the removal of the goods showing the quantity or weight of the goods, the amount paid and the date of payment But in case the importer wishes to export the goods as soon as he shall do so only after obtaining a free port pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the approximate assessment of the value of the goods, when the Octroi is assessed

or value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi office. Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the octroi office at current rates and octroi levied accordingly.

) With the previous approval of the President in each case any carrying agent through whom goods are imported by or on behalf of persons residing within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed by the President not being less than Rs 100 be exempted from the ~~goods imported by him or through him~~ production of the goods imported by him or through his agency for inspection at the octroi office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and declared list of all such goods with the full names of consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid, provided that the President may at any time, cancel such exemption by giving notice in writing to such agent or importer and return to him, the amount of his deposit or such part of it as may remain to his credit or may in any case, require such agent or importer to produce any such goods for inspection at the octroi office.

Bonded Warehouse

) The Municipal Council shall provide a bonded warehouse for the custody of goods which may be deposited under bye-law 7

) The bonded warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and holidays and the period by the President hereunder shall however be made by the officer in charge of the work for dealing with perishable articles such as butter, fruits or such days

) Any importer depositing goods in

-nded warehouse shall unless the octroi
by
kot has for ex- ously weighing, measuring
or appraising, assert- ains the amount of
octroi payable thereon give a declaration
in the form appended of the description,
weight, quantity and if necessary, of the
value of such goods

10 A receipt in the form appended (Schedule)
shall be given by the officer in charge of
the octroi kot for all goods deposited in the
bonded warehouse, and a register of all
such goods shall be maintained. On the
expiry of the deposit he shall issue a receipt for
octroi, deposited by him and the octroi
department would be not responsible for any goods
kept at the premises and not covered by a
receipt

11 The receipt given by the octroi department
for deposited goods should be returned before
taking delivery of the articles to which it refers

12 If the depositor does not himself take
delivery of the articles deposited in the octroi
office, he must endorse on the receipt a request
for delivery to the person to whom he wishes it
be made and if the receipt is not produced,
the delivery of the goods may, at the discretion of
the officer in charge of the octroi office, be withheld until the person entitled in his opinion
to receive the same has given an undertaking
to the satisfaction of the officer in charge of the
octroi kot

13 Any person who has deposited goods in the
bonded warehouse may break bulk or change
the packing thereof on application to the officer
in charge of the warehouse, or may, on paying
full duty thereon export such goods with
the latter covered by a permit or may export
such goods for re-warehousing by an export pass,
subject to escort of an octroi sub-inspector
provided that- new packages covered by such
pass, shall, if possible, and before they are
taken from the warehouse be stamped by the
officer in charge so as to show that they are
under bond The export pass shall be in
triplicate the original being retained by
the officer in charge of the warehouse be
stamped and the duplicate and triplicate
delivered for every export pass granted under
this Rule 9, a fee of one anna shall be charged
provided that- in the case of carts a fee of one
anna shall be charged for every cart

17 No goods shall be allowed to remain in bonded warehouse after storage fees have been paid thereon under the following rules :—

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period single rates as in the following schedule shall be charged for seven days

	For a week or portion thereof
Tobacco per maund of 82 lbs	Rs as Ps 0 - 0 - 6 a week or portion thereof
Betel leaves for 1000 - - -	0 - 0 - 3 a day
Areca goods per bale of 100 lbs -	0 - 1 - 0 a day
Jaggery per bag - "	0 - 1 - 0 a day
Grocers use per box, a time	0 - 0 - 3 a day

(iii) Double the rates shall be charged after seven days provided that the Assistant may in his discretion allow a reduction in or exemption from, such penal rates

(iv) The date of admission and removal of goods shall be reckoned one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable when delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be recovered

18 The Assistant may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale by retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowances may be made on the original weight on account of machinals used in the packing or on account of evaporation of weight owing to damage or wastage as may from time to time be fixed by the Assistant

20 All perishable commodities remaining uncleared or unclaimed after the hours shall be sold by public auction on the highest bidder at the bonded warehouse. All other goods remaining uncleared or unclaimed for a longer period than seven months shall be sold in like manner, provided that before selling such goods notice of sale shall be posted for seven days at the bonded warehouse and at the Municipal office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

24. Where any goods are sold under bye-law 20, the sale proceeds shall be made over to the Mussalpad Funds, on payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claim for such balance received during that time shall be duly considered by the President. At the expiry of one year or after all claims received during that period have been duly disposed of the balance shall be credited to Mussalpad Funds. No claims shall be admitted after the said period of one year, except by the special permission of the Council

25. The Council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse, while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse-keeper or other person charged with the safe custody of the goods

26. Any person may, with the sanction of the President, be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

27. On all articles on which octroi duty has been paid and which are subsequently exported by the owner or his employee himself beyond the Municipal limits within six months the amount paid thereon shall, subject to the following rules be granted at the rates annually fixed at the time of export

(1) Cut piece goods — Within two months from the date on which octroi was levied

(2) All other articles — Within one month from the date on which octroi was levied

Provided that no refund shall be granted of any amount less

28. Any person claiming refund [illegible] granted under the above rule shall produce the goods to be exported at the octroi Kothi together with the original receipt for octroi duty paid there on and an application for refund prepared on the form to be had in such form and showing such particulars as the President may from time to time prescribe

29. Any person who has been granted under bye-law 27 a refund of octroi on goods exported from the octroi Kothi or wharf shall subject to the same conditions, be exempted from the formalities of goods to be exported

29 The officer in charge of the octroi levies, on being satisfied as to the correctness of the goods mentioned in the bill for which receipt has been granted or the validity of the claims, shall endorse the 3 parts of the application as 'Octroi Export pass' and keeping one part in his office shall deliver the other part to the applicant

30 All goods exported under such pass and also all goods exported under free export pass under bye-laws 16 shall be produced by the exporter, together with the duplicate pass at the octroi station as such

31 Importers of dutiable articles shall, if called upon by a requisitionist in writing, signed by the President or Vice President within three months of such import, account for the articles received by them by producing either a pass book obtained on their payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise show breach of these bye-laws will render the importer liable to penalty not exceeding 5 times the value of octroi on such goods or to Rs. 50/- whichever may be imposed in addition to payment of octroi duty on the articles un-accounted for

32 Any person importing or exporting dutiable articles who contravenes Bye-laws 3, 4, 6, 7, 12 and 28 shall be liable to offence not exceeding Rs 50/-

Schedule I

Names of routes

(1) Jamkhed - Sina road

(2) Gomalwadi Sina road

Schedule II

See Bye-laws No 12

To — The officer in charge of the octroi office
Karjat (Dist Ahmednagar)

Please receive the undermentioned goods and dispose them in the book

Name of exporter	Description of goods exported	No of bales or packages	Weight	Name of carrier	Name of route	Octroi duty		Remarks
						Rs	a	p

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the bye-laws Nos 13 & 17, 19, 20 and 21 relating to the export

Witness - - -

Schedule III

(See Bye-Law No 13)

Octroi Officer

Head Quarters Town

Received his deposit this under mentioned goods

from - - - -

Receipt No	Name	Date	Goods deposit note No	Name of article	Weight	Number of articles	Remarks

Goods kept in - Head clerk - - - - - -

Date - -

Schedule IV

Schedule of Taxes, Head Quarters Town

Sl No	Name of article	Class of property liable	Amount for which or rate at which class I liable	Exempts to us	Name of who is to pay
	Octroi	If the articles mentioned in the first column when imported on bullock Hackery or cycle drawn	Per rate of duty Rs as ps 1) Betel leaves 100 0-0-1 2) Jaggery maund 0-1-0 3) Sheep or goat each 0-2-0 4) Tamarind Tin 0-1-0 5) Tobacco maund 0-8-0 6) Pucca goods and other articles which do not fall in any class of articles not excluding made up clothing drapery and haberdashery of value Rs - - - 2-0-0 Per cent	Personal baggage of travellers goods bonafide property of Government at the time of entry and accompanied by an owner each first class passenger part maund of head carried that the party entering Limits must be charged by Govt (2) Goods which are declared made to be entered at the nearest or any octroi to us within the Municipal limits to and are taken to the bonded warehouse as per rule laid by us the bye laws Provided that if such goods be not exported they shall pay the full duty (3) one hundred betel leaves and one seer of tobacco be brought for personal use by travellers (4) 100 betel leaves (5) 5 seers of jaggery (6) 5 seers of Tobacco	Rupees 1 to us.

The following articles brought from -

(7) 2 cocoanuts

Compared by me

Valencharam

7 2

for Pucca articles

... No. 7606/1 dated 25-21-191 dated the 28th June 1922 from the 9
... the Secretary, to Government, to the Deputy Commissioner, Tumkur,

---

"With reference to your letter No. M1.C 298-20-21 dated the 29th May 1922 requesting sanction to the bye-laws framed by the municipal Council of Maddagiri for the levy of Octroi duty on articles imported into the Town, I am directed to observe as follows -

(1) Bye-law No 29 does not agree with section 77 (2) of the Municipal Regulation the penalty for the evasion of octroi is a fine which extends to ten times the value of such octroi or to fifty rupees which ever may be greater while the bye-law imposes a fine extending ten times the value of octroi of such goods or to 25/- whichever may be less The bye-law may therefore be brought in conformity with section 77 (2) of the Municipal Regulation

(2) Bye-law No 30 imposes a fine not exceeding Rs 50/-. The authority under which this penalty is imposed may be kindly intimated

(3) The articles liable for exemption from taxation are noted in Rule 91 of the Municipal Account Manual. All these articles are not found in Schedule IV of the draft bye-laws They may be incorporated among the articles for exemption

(2) I am to request you to kindly have necessary instructions issued to the President of the Municipal Council to have the bye-laws revised in the light of the above remarks and to resubmit the same for the sanction of Government. The draft bye-laws are herewith returned"

Office of the Deputy Commissioner,
Tumkur District,
Dated Tumkur, the 3rd July 1922

M E M O

Copy of the above is forwarded to the President, Maddagiri Municipal Council, for resubmission of the enclosed bye-laws revised in the light of the instructions

4/7/22

for Deputy Commissioner,
Tumkur District

lks

MCJ. No. 38
22.20 (Typed)

To

Reply

The bye-laws have been revised as per the breakdown given behind. Bye-law No. 30 imposes a fine of Rs. 50/- according to the bye-laws framed by the Chikmagalur Municipality, Tiptur.

Dy 23/10/22

Yours faithfully,
Jr President

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT
Date 24-10-22
No. [illegible]

GRS VI G 34]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

, the *192*

Date of issue

Signed by

May this be

i Printed ?

ii treated as a standing order

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section

File No

Serial No

Proceedings of the Government of His Highness the Maharaja of Mysore

Read–

Order Thereon No